

IN THE CLAIMS

1. **(Currently Amended)** A method for manufacturing a thin-film magnetic head comprising the steps of:

 sequentially depositing a first magnetic layer, a non-magnetic layer and a second magnetic layer; and

 forming a three-layer pole tip structure located between an air bearing surface and a position at a predetermined height from the air bearing surface by ion milling using no reactive gas said first magnetic layer, said non-magnetic layer and said second magnetic layer,

 said non-magnetic layer being made of a material having an etching rate, for the ion milling using no reactive gas, equal to or higher than that of a material ~~for making of~~ said first and second magnetic layers.
2. **(Currently Amended)** The method as claimed in claim 1, wherein a material ~~for making said recording gap layer~~ of said non-magnetic layer is one selected from a group of silicon dioxide, tantalum oxide, silicon carbide and aluminum nitride.
3. **(Currently Amended)** The method as claimed in claim 1, wherein a material ~~for making of~~ said first and second ~~poles~~ magnetic layers is nitride containing iron.
4. **(Currently Amended)** The method as claimed in claim 1, wherein the material ~~for making said recording gap layer~~ of said non-magnetic layer is tantalum oxide, and wherein the material ~~for making of~~ said first and second ~~poles~~ magnetic layers is nickel iron.